



State Leadership Accountability Act

Frequently Asked Questions

California
Department
of
Finance

Oct. 2019

Table of Contents

Introduction

GENERAL

1. *I am new to SLAA, where do I start?*
2. *What are the consequences of not complying with SLAA?*
3. *How can I receive communication about SLAA issued by Finance?*
4. *I am having trouble getting management involved in the SLAA process. Can Finance help?*
5. *Am I required to use all of the tools provided on Finance's website?*
6. *How often is the Non-Complier's List Updated?*
7. *Can I suggest changes to improve the SLAA process?*

SLAA REPORTING

1. *Our department has risks from a prior SLAA report that have not been mitigated. Do they have to be included in the next SLAA report?*
2. *How do I submit the report?*
3. *How many risks should be included in my SLAA report?*
4. *Who receives a copy of my SLAA report?*
5. *What happens when I submit my report on the web portal?*
6. *Who can submit the report?*
7. *How much detail do I need to provide about my risks?*
8. *What if a risk fits more than one risk factor from the drop down menu?*
9. *What if my risk does not match any of the risk factors?*
10. *What does Finance look for in its review?*
11. *I am a small entity and we do not handle cash or have significant programs, what do you want our report to say and how long does it have to be?*
12. *Where can I find other SLAA Reports?*
13. *To whom and where do I send the SLAA report?*
14. *Are SLAA reports required to be posted?*

IMPLEMENTATION PLANS (PLANS)

1. *Our department has controls that are not fully implemented. What do we do with them after the third Plan?*
2. *What are the consequences of not completing the Plans?*

3. *I am unsure when the Plans are due.*
4. *Some of our planned controls have an “ongoing” completion date. If all other controls are complete, do I have to continue submitting Plans?*
5. *Part of our entity’s planned controls was contingent upon a Budget Change Proposal. What do we do if it has been denied?*
6. *To whom and where do I mail the Plans?*

WEB PORTAL

New SLAA Cycle

1. *Do the contents of the current cycle, including risks and controls, carry forward to the next cycle?*

Access and Contacts

1. *I forgot my username and/or password, how do I get help?*
2. *How do I get a username and password for the web portal?*
3. *My Agency Head has changed, how do I update the web portal?*
4. *Our entity’s name is incorrect in the web portal, how do I change it?*
5. *The web portal is not working, what do I do?*
6. *Is there a way to see who else in my entity is logged into the web portal?*
7. *What are the responsibilities for the different contacts?*
8. *I am the new Primary Contact for my entity, how do I replace the existing Primary Contact?*

Reporting

1. *How do I change the contact listed in the Introduction section of the report?*
2. *Why would my entity accept a risk? How do I accept a risk?*
3. *I need to add a special character into a text field, how can I do that?*
4. *Why would my entity accept a control in the Implementation Plan? How do I accept a control?*
5. *How do I reorder the risks in the Risks and Controls section?*
6. *Do all areas of the reporting component in the web portal carry forward to the printed PDF reports?*

Drafts and Submissions

1. *Can I see copies of my entity’s prior reports and plans?*
2. *Can I see what the other entities have submitted?*
3. *What will the SLAA Report and Plan generated from the web portal look like?*
4. *How can I print a draft of the SLAA report or Plan in a Microsoft Word format?*
5. *Is there a way to see what changes have been made to my draft report?*
6. *Can I see a draft of my report?*
7. *What happens if I submit my report with one or more sections blank?*

Monitoring

1. *Does the Executive Monitoring Sponsor (EMS) need to do all of the monitoring activities?*

2. *What is the relationship between the controls identified in the Evaluation of Risks and Controls report section and the Monitoring report section?*
3. *What do I include in the Monitoring section of my report?*
4. *Can there be more than one Executive Monitoring Sponsor (EMS)?*
5. *What happens if my entity does not select an Executive Monitoring Sponsor (EMS)?*
6. *What role do internal auditors play in monitoring?*

Introduction

This document is a tool to provide state entities with answers to some of the frequently asked questions related to the State Leadership Accountability Act (SLAA). Throughout this document, we will refer to the Department of Finance as Finance, the Office of State Audits and Evaluations as OSAE, the SLAA Report as report, and Implementation Plan as plan. If your question is not answered in this document or you would like additional clarification, please contact OSAE at SLAAHotline@dof.ca.gov.

SLAA FREQUENTLY ASKED QUESTIONS (FAQs)

GENERAL

1. I am new to SLAA, where do I start?

At its core, the SLAA process is about enhancing management efforts to continuously strengthen risk management and internal control processes to ensure achievement of the entity's mission, goals, and objectives. A good place to start is by focusing on the entity's mission, strategic planning, and the risks that can impede success in meeting planning goals. OSAE is committed to ensuring your entity successfully complies with the SLAA requirements. An overview of the SLAA process and requirements is located [at http://dof.ca.gov/Programs/Osae/SLAA/documents/GLSLAAOverview.pdf](http://dof.ca.gov/Programs/Osae/SLAA/documents/GLSLAAOverview.pdf). In addition, OSAE staff can:

- Discuss ideas and approaches with you via e-mail and/or telephone
- Meet with you in person at your office
- Provide an overview to your entity's management, including discussing the steps Finance takes to meet SLAA requirements
- Facilitate a meeting with entity management to begin the risk assessment/control review process

Please contact us for assistance. Our SLAA hotline e-mail address is SLAAhotline@dof.ca.gov. Please include the name, title, and telephone number of the person you would like us to contact.

[Table of Contents](#)

2. What are the consequences of not complying with SLAA?

The intent of SLAA is to strengthen risk management and internal control processes in state entities. The most significant consequence of weak risk management practices and weak internal control processes is a reduced ability to prevent, detect, and respond to changing conditions, which may affect the ability to achieve your entity's mission, goals, and objectives. If your entity does not comply with Government Code sections 13405 & 13406:

- Your entity is included on the Non-Compliers List published on Finance's website
- OSAE staff will contact you regarding your noncompliance and will work with you to ensure compliance for future reporting

3. How can I receive communication about SLAA issued by Finance?

Finance has a subscription service for SLAA related notices. The webpage address to subscribe is:

http://dof.ca.gov/Mailing_List.html

Once you have subscribed to this service, you will electronically receive e-mail communication and training notices related to SLAA.

[Table of Contents](#)

4. I am having trouble getting management involved in the SLAA process. Can Finance help?

OSAE staff can meet with management to provide additional information on SLAA requirements and its importance. OSAE staff can also clarify the roles that management, staff, and internal auditors should play in SLAA. You may request a meeting or additional information through the SLAAHotline@dof.ca.gov.

[Table of Contents](#)

5. Am I required to use all of the tools provided on Finance's website?

No, the tools provided on Finance's website are not required for your entity to be compliant with SLAA. The tools are provided to assist your entity with the SLAA process.

[Table of Contents](#)

6. How often is the Non-Complier's List Updated?

The Non-Complier's List is updated following the due date of each Report and Implementation Plan.

[Table of Contents](#)

7. Can I suggest changes to improve the SLAA process?

SLAA is found in Government Code sections 13400-13407. Finance ensures compliance with Government Code. However, Finance welcomes your ideas. You can send ideas for improving the web portal, tools provided on Finance's website, or the process in general to SLAAHotline@dof.ca.gov. Finance will review all suggestions.

[Table of Contents](#)

SLAA REPORTING

1. Our department has risks from a prior SLAA report that have not been mitigated. Do they have to be included in the next SLAA report?

Not necessarily. As part of your current risk assessment process, management should consider prior risks that were not fully mitigated during the last SLAA cycle. If management determines that these risks are no longer significant, management may choose to exclude the risk in the current report.

[Table of Contents](#)

2. How do I submit the report?

All reports are submitted through the SLAA web portal. A *Web Portal User Guide* is available on the Finance website at www.dof.ca.gov/Programs/OSAE/SLAA/. OSAE Management and staff are available to assist you in meeting the SLAA requirements.

[Table of Contents](#)

3. How many risks should be included in my SLAA report?

The number of risks reported is a decision for your management team. The report should include significant, enterprise-wide risks to which may affect the accomplishment of your entity's mission, goals, and objectives.

[Table of Contents](#)

4. Who receives a copy of my SLAA report?

The SLAA report is addressed to your Agency Secretary, or the Director of Finance for a state entity without an Agency Secretary. Copies of the report are distributed after Finance's acceptance of your report. Copies are distributed to your Agency Secretary, Finance, the Legislature, the California State Auditor, the Controller, the Secretary of Government Operations, and the State Library. Finance will distribute all of the copies electronically with the one exception. One hard-copy of your report is mailed to the Senate and Finance will provide mailing instructions in your acceptance notice.

[Table of Contents](#)

5. What happens when I submit my report on the web portal?

When you submit your report in the web portal, it is sent to Finance for review. The Finance review process is detailed in the FAQ, Reporting Section. After your report is accepted by Finance, an e-mail confirming the report's acceptance is sent to the entity head. Your report must be posted to your entity's public web site within five

business days of Finance's acceptance. A hard copy of your report should be mailed to the Secretary of the Senate (the address for mailing is included in the Finance acceptance e-mail). Finance then forwards an electronic copy of your report to each of the entities designated in Government Code section 13405. Your report status is updated in the web portal.

[Table of Contents](#)

6. Who can submit the report?

Your report can only be submitted by individuals with the role of Agency Head or Primary Contact.

[Table of Contents](#)

7. How much detail do I need to provide about my risks?

The amount of detail provided about your risks is a management decision. The report is a public document. A reader should understand the risk based on the amount of detail provided. However, the amount of detail should not enable a reader to take action that will jeopardize your entity's mission, goals, and objectives.

[Table of Contents](#)

8. What if a risk fits more than one risk factor from the drop down menu?

It is likely your entity will have identified specific risks, which can be categorized by multiple risk factors. Management has the option to enter the risk multiple times to emphasize the impact of the risk or to select the single most relevant risk factor.

[Table of Contents](#)

9. What if my risk does not match any of the risk factors?

The risk factor definitions (see the Risk Catalog) are written to fit a broad range of situations. The examples are only some of the possible situations that may fit within a specific risk factor. Use a broad interpretation of the risk factor definitions when categorizing your risks. If your risk does not fit within any of the risk factors, select "other" from the most appropriate category and subcategory. The "other" category is primarily used to capture emerging or unique risks.

[Table of Contents](#)

10. What does Finance look for in its review?

Finance reads each report to ensure all of the required components are included and clearly articulated; also, that management understands and adequately describes their role in the SLAA processes. Finance may seek clarification about the report content. Finance does not evaluate the risks, quality of the controls, spelling or grammar.

[Table of Contents](#)

11. I am a small entity and we do not handle cash or have significant programs, what do you want our report to say and how long does it have to be?

Regardless of the size of your entity, you have objectives and goals to achieve the entity mission. Your report needs to describe your entity's governance structure, risk assessment process, the risks identified, the controls management has put in place to address (mitigate) those risks, and management's ongoing monitoring processes. The length of the report will be determined by the amount of information management reports.

Finance's website at www.dof.ca.gov/Programs/OSAE/SLAA/ provides many helpful resources including guidelines, templates, examples, and links to additional resources. OSAE staff is available to assist entities in meeting the SLAA requirements.

[Table of Contents](#)

12. Where can I find other SLAA Reports?

The reports are posted to California State Library's website at www.library.ca.gov/government-publications/slaa/ [www.dof.ca.gov/Programs/OSAE/Audit Reports/California Audits and Accountability Reports/](http://www.dof.ca.gov/Programs/OSAE/Audit_Reports/California_Audits_and_Accountability_Reports/)

[Table of Contents](#)

13. To whom and where do I send the SLAA report?

All reports must be submitted through the Finance web portal. Upon Finance's acceptance of your report, Finance forwards an electronic copy of your report to each of the entities designated in Government Code section 13405 except the Secretary of the Senate. A hard copy of your report should be mailed to the Secretary of the Senate (the address for mailing is included in the Finance acceptance e-mail).

[Table of Contents](#)

14. Are SLAA reports required to be posted?

Yes. Government Code section 13405 requires you to post your SLAA report on your public website within five business days of Finance accepting your report. Finance notifies the entity head, primary contact, and Administrators through the SLAAHotline when the report is accepted.

[Table of Contents](#)

IMPLEMENTATION PLANS (PLANS)

1. Our department has controls that are not fully implemented. What do we do with them after the third Plan?

There is no reporting requirement for controls that have not reached full implementation at the end of a two-year reporting cycle. This information should be considered in the risk assessment for the current SLAA reporting cycle and should continue to be tracked in your department's ongoing monitoring process.

[Table of Contents](#)

2. What are the consequences of not completing the Plans?

The same as if the entity did not submit a SLAA report. Plans, like the SLAA report, are part of the requirements set forth in Government Code section 13405. See the FAQ General Section for additional information.

[Table of Contents](#)

3. I am unsure when the Plans are due.

Each Plan is due in six-month increments from the report date.

- The first Plan is due June 30, of the next even year
- The second Plan is due December 31, of the next even year
- The third Plan is due June 30, of the next odd year

[Table of Contents](#)

4. Some of our planned controls have an “ongoing” completion date. If all other controls are complete, do I have to continue submitting Plans?

Yes. All controls, which are not fully implemented, require Plans. As an alternative management can accept the risk with no further action planned because: (1) the entity has taken all reasonable steps to mitigate this risk, (2) further mitigation of this risk is too costly to put into effect, or (3) other entity specific reasons. Accepted risks continue to be monitored. Finance expects that ongoing monitoring is an ingrained, standard practice of management with respect to its systems of internal control.

[Table of Contents](#)

5. Part of our entity's planned controls was contingent upon a Budget Change Proposal. What do we do if it has been denied?

Submitting BCPs cannot be considered a control for SLAA purposes.

6. To whom and where do I mail the Plans?

Plans must be submitted to Finance, through the SLAA web portal using the same process as the SLAA reports.

WEB PORTAL

New SLAA Cycle

1. Do the contents of the current cycle, including risks and controls, carry forward to the next cycle?

No, each new reporting cycle allows entities a clean slate to address each report section, including the risks and controls.

Although the risks and controls are not carried forward automatically, Finance recommends that prior risks with partially or not implemented controls be considered during the risk assessment process.

[Table of Contents](#)

Access and Contacts

1. I forgot my username and/or password, how do I get help?

There are links on the sign-in screen of the web portal that allows you to retrieve your username or send you a temporary password. If these links are not working, please e-mail the SLAAHotline@dof.ca.gov for additional assistance.

[Table of Contents](#)

2. How do I get a username and password for the web portal?

Please contact your entity's Administrators, Primary Contact, or Agency Head to be added into the web portal. These users can establish new contacts. All new contacts will receive an e-mail from the SLAAHotline@dof.ca.gov with their username and a temporary password. The temporary password will need to be reset via the reset password link on the Portal Sign in page.

If you have not received your username or temporary password within one business day of being added, please e-mail the SLAAHotline@dof.ca.gov for additional assistance.

[Table of Contents](#)

3. My Agency Head has changed, how do I update the web portal?

Only Finance staff can change the Agency Head contact in the web portal. Contact Finance at SLAAHotline@dof.ca.gov for instructions. We will need the following information:

- Name of the new Agency Head
- Job Title
- Work e-mail address
- Work phone number

After Finance makes the updates, the new Agency Head will receive an e-mail containing their username and a temporary password. The temporary password will need to be reset via the reset password link on the Portal Sign in page.

[Table of Contents](#)

4. Our entity's name is incorrect in the web portal, how do I change it?

The SLAA web portal pulls its information from a database shared by multiple users. Since we are not the owners of this database, the SLAA team is currently unable to change entity names.

[Table of Contents](#)

5. The web portal is not working, what do I do?

Contact Finance at the SLAAHotline@dof.ca.gov.

[Table of Contents](#)

6. Is there a way to see who else in my entity is logged into the web portal?

No. Users need to coordinate efforts to ensure that they do not work in the same section of the report simultaneously. Two users working in the same section simultaneously may cause information loss.

[Table of Contents](#)

7. What are the responsibilities for the different contacts?

The web portal separates users into different types of contacts based on the duties or responsibilities of each contact.

Agency Head and Primary Contact

- Add, edit, or delete contacts
- Enter and edit reporting and plan information in text fields
- Sign and submit the SLAA report and plans

Administrators

- Add, edit, or delete contacts
- Enter and edit reporting and plan information in text fields

Additional Resources

- Enter and edit reporting and plan information in text fields

[Table of Contents](#)

8. I am the new Primary Contact for my entity, how do I replace the existing Primary Contact?

Use the following table to determine which portal contact is authorized to add, edit, or delete the contact needing to be replaced. The authorized contact must change or delete the profile of the contact previously occupying the role before adding you to the portal.

ROLES WITH AUTHORIZATION	
REPLACE EXISTING AGENCY HEAD	Contact Finance at SLAAHotline@dof.ca.gov
REPLACE EXISTING PRIMARY CONTACT	<ul style="list-style-type: none">• Agency Head• Administrator
REPLACE EXISTING ADMINISTRATOR	<ul style="list-style-type: none">• Agency Head• Primary Contact• Alternate Administrator
REPLACE EXISTING ADDITIONAL RESOURCE	<ul style="list-style-type: none">• Agency Head• Primary Contact• Administrators

[Table of Contents](#)

Reporting

1. How do I change the contact listed in the Introduction section of the report?

The SLAA web portal automatically populates the contact name and information into certain report sections based on the contacts listed in the Contact Information page. These names cannot be altered without changing the contacts in the Contact Information page. The sections with populated contacts are listed below along with the statement. The Agency Head role in the web portal can only be changed by Finance staff. Please e-mail the SLAAHotline@dof.ca.gov with the name, title, email address, and phone number for the new Agency Head. The new Agency Head will receive an email containing their username and instructions for establishing a password.

Reporting Section	Statement	Pre-Populated Contact	Secondary Contact*
Introduction	Should you have any questions please contact <i>Name, Title, at Phone Number, E-mail Address.</i>	Primary Contact	Agency Head
Monitoring	The responsibilities as the executive monitoring sponsor(s) have been given to: (list of executive monitoring sponsor(s) selected from the portal Contacts page).	varies by selection	N/A

*The Secondary contact is used if the pre-populated contact is not listed in the Contact Information page.

[Table of Contents](#)

2. Why would my entity accept a risk? How do I accepted a risk?

An entity may accept a risk with partially or not implemented controls if they 1) have taken all reasonable steps toward mitigating the risk, 2) further mitigation of this risk is too costly to put into effect, or 3) other entity specific reasons making the risk fall within the risk appetite.

Users can accept a risk within the web portal. If the entity accepts the risk, it will not carry forward to the Plan.

[Table of Contents](#)

3. I need to add a special character into a text field, how can I do that?

The text formatting banner in every text field includes an Omega “Ω” button that allows users to add special characters. Follow the steps below to insert a special character.

1. Click the Omega “Ω” button, a menu will appear with the available special characters
2. Select the special character from the menu by clicking on the character
3. The character will populate in the text field where the cursor is located
4. Continue entering content as needed

[Table of Contents](#)

4. Why would my entity accept a control in the Implementation Plan? How do I accept a control?

An entity may accept a control that is partially or not implemented if: 1) the control is ongoing, 2) resources are redirected or unavailable, or 3) the control no longer mitigates the risk.

Users can accept a control in the web portal under the specific control. If the entity accepts the control, the control will not carry forward to the next applicable plan.

[Table of Contents](#)

5. How do I reorder the risks in the Risks and Controls section?

The web portal has a drag and drop feature to rearrange the order the risks appear in the SLAA report. Simply click and hold the tab of the risk you want to move, drag it to where the risk should be, and let go of the tab. The risk will now show in that current position. Risks can only be rearranged in the SLAA report.

[Table of Contents](#)

6. Do all areas of the reporting component in the web portal carry forward to the printed PDF reports?

No, not all areas carry forward to the PDF report. Some information completed in the web portal is designed to aid in determining if a plan is required.

The following areas do not carry forward to the PDF report.

- Survey questions and self-assessment checklists
- Monitoring Activities, Control Environment, and Information and Communication implementation and documentation status
- How a risk was identified
- Control implementation status
- Entity's decision to accept a risk

[Table of Contents](#)

Drafts and Submissions

1. Can I see copies of my entity's prior reports and plans?

Reports and plans are available for viewing during the current cycle within the SLAA Report component, the Plan component, or by clicking the Plan due date link on the homepage.

To view an accepted report or plan from prior cycles, you can view a PDF housed in the Past Reports and Plans tab. The Past Reports and Plans tab will house PDFs of reports and plans once they have been accepted. This tab houses all accepted reports and plans from prior cycles.

A copy of your entity's SLAA report is required to be posted on your entity's public website within five business days of report acceptance.

[Table of Contents](#)

2. Can I see what the other entities have submitted?

No, the web portal only allows users to view their entity's content. However, you can view other entities' prior SLAA reports at the California State Library website.

<https://www.library.ca.gov/sl原因>.

[Table of Contents](#)

3. What will the SLAA Report and Plan generated from the web portal look like?

See templates of the report and plan at www.dof.ca.gov/Programs/OSAE/SLAA/. You can print a draft version of your report or plan any time prior to report submission.

[Table of Contents](#)

4. How can I print a draft of the SLAA report or Plan in a Microsoft Word format?

The SLAA web portal only supports a PDF format for the report or plan. There are multiple free websites that can convert PDF to Microsoft Word. Search the internet for PDF to Word converter information.

- A website we tested in 2017 is pdf2doc.com

[Table of Contents](#)

5. Is there a way to see what changes have been made to my draft report?

The web portal does not track changes to the draft report.

[Table of Contents](#)

6. Can I see a draft of my report?

A draft version of your report can be printed at any time prior to report submission. Use the print feature to generate a PDF draft. Additional instructions are available in the *Web Portal User's Guide* located at www.dof.ca.gov/Programs/OSAE/SLAA/.

[Table of Contents](#)

7. What happens if I submit my report with one or more sections blank?

The portal will not allow a report to be submitted with blank report sections with two exceptions. In the Risk Assessment and Submission sections, there are optional, additional comment sections. The optional sections can be left blank. Finance will review submitted reports for completeness, and will contact entities that submit a report with insufficient information in any of the required sections.

[Table of Contents](#)

1. Does the Executive Monitoring Sponsor (EMS) need to do all of the monitoring activities?

No, the EMS is able to delegate monitoring activities. The EMS should be facilitating and verifying the monitoring activities and results on an entity-wide, high-level basis. Monitoring should be occurring at every level of the entity. The EMS is responsible for making decisions about the effectiveness of controls and control testing.

[Table of Contents](#)

2. What is the relationship between the controls identified in the Evaluation of Risks and Controls report section and the Monitoring report section?

The Evaluation of Risks and Controls report section contains risk and control details about the risks, which may threaten your entity's ability to accomplish its mission, goals, and objectives.

The Monitoring report section discusses management's routine, monitoring and oversight processes over all levels of programmatic, operational, and administrative functions.

[Table of Contents](#)

3. What do I include in the Monitoring section of my report?

The Monitoring section includes an overview of your entity's monitoring activities. Monitoring guidance is available at www.dof.ca.gov/Programs/OSAE/SLAA/. Additionally, the portal has writing prompts in the monitoring section regarding the required information.

[Table of Contents](#)

4. Can there be more than one Executive Monitoring Sponsor (EMS)?

Yes, in some instances an entity will have more than one EMS. Other entities may have the Agency Head as the EMS. To indicate multiple EMSs in the web portal select the EMS radial button on the contact page for each individual serving in the role.

[Table of Contents](#)

5. What happens if my entity does not select an Executive Monitoring Sponsor (EMS)?

The Roles and Responsibilities paragraph in your report is automatically populated with the EMS's name and title. You must have a least one EMS and you may have

multiple EMS for your entity. The selections for EMS are made on the portal Contacts tab. You will not be able to submit your report until the EMS is designated.

[Table of Contents](#)

6. What role do internal auditors play in monitoring?

Internal auditors can assist the Executive Monitoring Sponsor (EMS) by testing controls through separate evaluations, providing input about risks, and facilitating meetings such as management's risk assessment meetings. Internal auditors cannot serve as the EMS or make policy decisions such as which controls to add or remove from the internal control system.

[Table of Contents](#)
